

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13-510.

(a) Except as provided in subsection (b) of this section and subject to § 13-514 of this subtitle, within 30 days after the date on which a notice is mailed, a person or governmental unit that is aggrieved by the action in the notice may appeal to the Tax Court from:

- (1) a final assessment of tax, interest, or penalty under this article;
- (2) a final determination on an application for revision or claim for refund under § 13-508 of this subtitle;
- (3) an inheritance tax determination by a register or by an orphans' court other than a circuit court sitting as an orphans' court;
- (4) a denial of an alternative payment schedule for inheritance tax or Maryland estate tax;
- (5) a final determination on a claim for return of seized property under § 13-839 or § 13-840 of this title; or
- (6) a disallowance of a claim for refund under § 13-904 of this title.

(b) If a tax collector does not make a determination on a claim for refund within 6 months after the claim is filed, the claimant may:

- (1) consider the claim as being disallowed; and
- (2) appeal the disallowance to the Tax Court.

(c) An appeal to the Maryland Tax Court under this section shall be deemed to be filed within the time allowed for the appeal if a written petition is mailed to the Maryland Tax Court with a postmark date within the time allowed for the appeal.

[\[Previous\]](#)[\[Next\]](#)